



County Service Area 70 Zone DB-2 (Big Bear)

Report Created:11/3/2016

County Service Area 70 Zone DB-2 was formed in April 2010, is governed by the County Board of Supervisors. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone maintains a detention basin, open space and storm drain conveyances to the basin of a tract on Maple Drive in the Bear Valley community. The zone's operations are funded by an annual service charge of \$285 with an annual 2.5% inflationary increase levied on property owners. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. The audits identify the receipt of property taxes even though the zone receives a service charge.

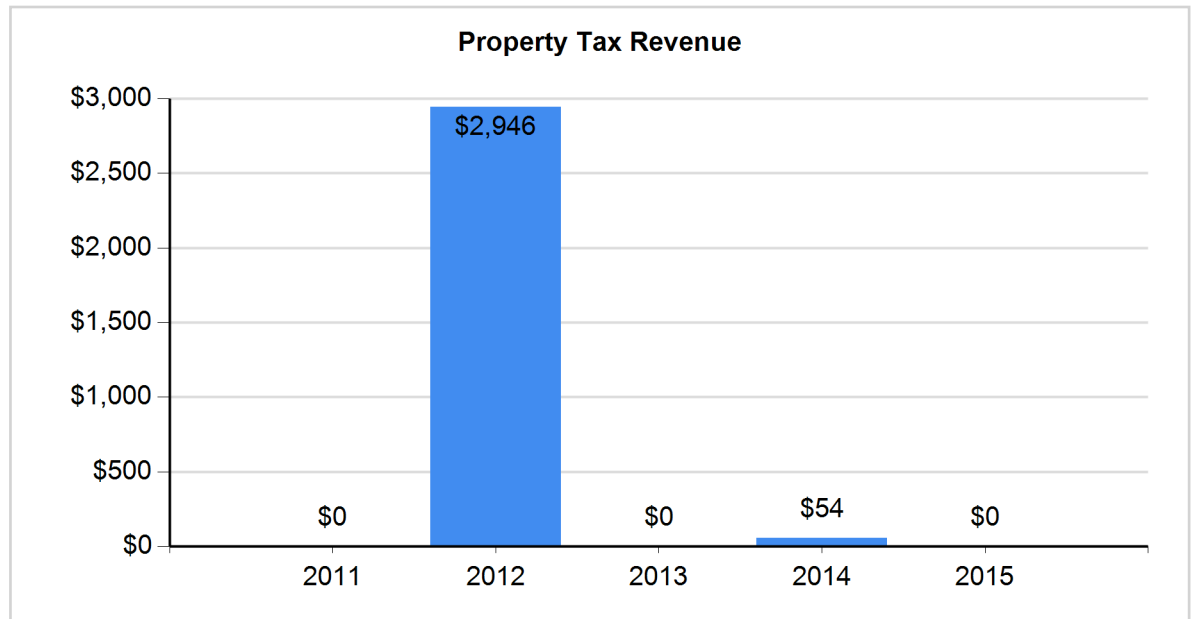
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



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Liquidity

Description

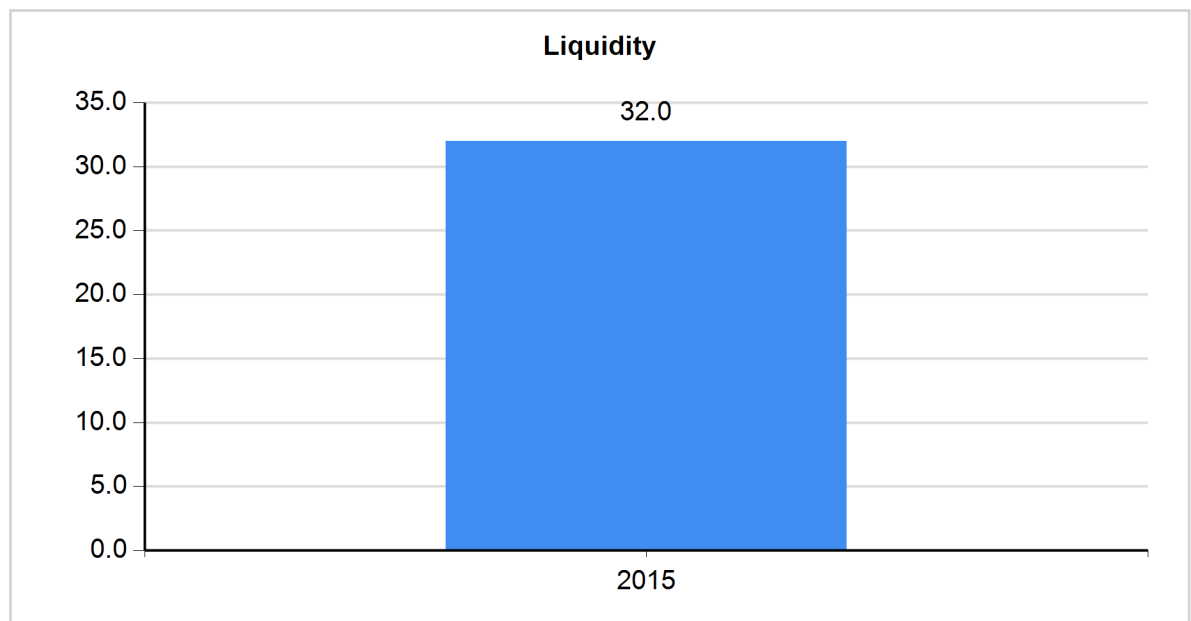
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$808	\$29,893	\$44,886	\$59,594	\$71,754
-	-	-	-	\$2,240
-	-	-	-	32.0

Agency Response



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Change in Cash and Cash Equivalents (business)

Description

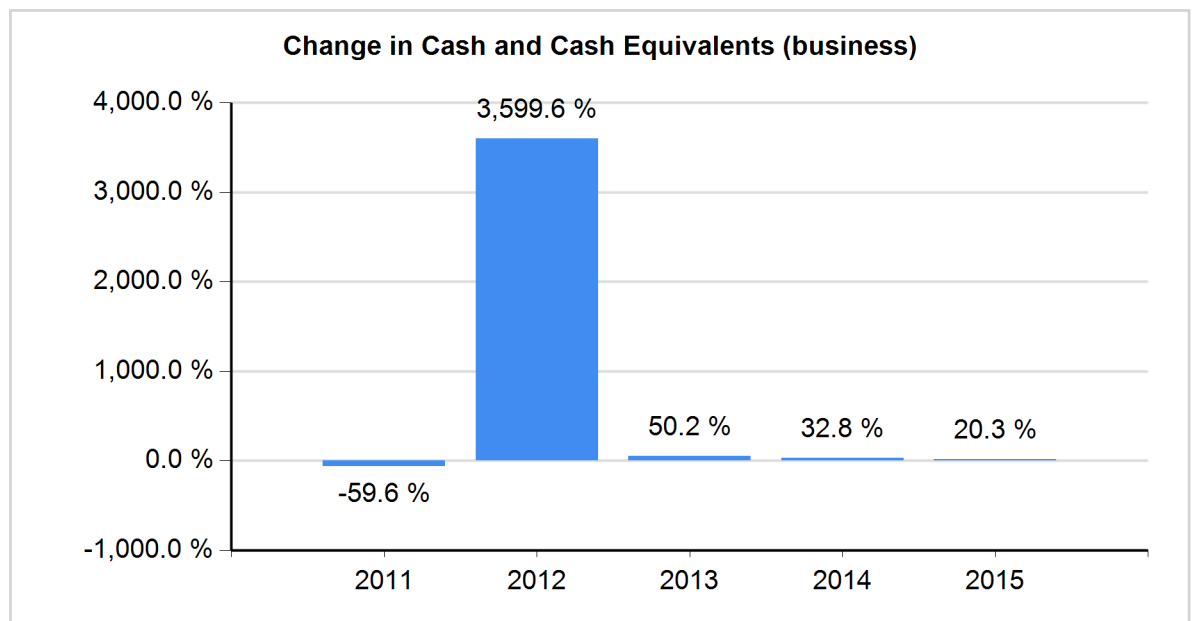
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

change in cash &
cash
equivalents/begin
cash & cash
equivalents

Source:

Statement of Cash
Flows



2011	2012	2013	2014	2015
(\$1,192)	\$29,085	\$14,993	\$14,708	\$12,110
\$2,000	\$808	\$29,893	\$44,886	\$59,644
-59.6%	3,599.6%	50.2%	32.8%	20.3%

Agency Response